

May 20, 2005



## **Infrastructure and Environment**

Defense Technology Security  
Administration Data Call Submissions  
and Internal Control Processes for Base  
Realignment and Closure 2005  
(D-2005-066)

Department of Defense  
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### **Acronyms**

BRAC	Base Realignment and Closure
COBRA	Cost of Base Realignment Actions
DA&M	Director, Administration and Management
DoD OIG	Department of Defense Office of Inspector General
DTSA	Defense Technology Security Administration
DWO	Defense-Wide Organizations
HSA	Headquarters and Support Activities
ICP	Internal Control Plan
JCSG	Joint Cross Service Group
JPAT 7	Joint Process Action Team Criterion Number 7
OSD	Office of the Secretary of Defense



INSPECTOR GENERAL  
DEPARTMENT OF DEFENSE  
400 ARMY NAVY DRIVE  
ARLINGTON, VIRGINIA 22202-4704

May 20, 2005

**MEMORANDUM FOR DIRECTOR, DEFENSE TECHNOLOGY SECURITY  
ADMINISTRATION**

**SUBJECT: Report on Defense Technology Security Administration Data Call  
Submissions and Internal Control Processes for Base Realignment and  
Closure 2005 (Report No. D-2005-066)**

We are providing this report for information and use. No written response to this report was required and none was received. Therefore, we are publishing this report in final form.

We appreciate the courtesies extended to the staff. Questions should be directed to Ms. Deborah L. Carros at (703) 604-9217 (DSN 664-9217) or Ms. Lois J. Wozniak at (703) 604-9270 (DSN 664-9270). See Appendix B for the report distribution. The team members are listed inside the back cover.

By direction of the Deputy Inspector General for Auditing:

A handwritten signature in black ink, reading "Richard B. Jolliffe".

Richard B. Jolliffe  
Assistant Inspector General  
Contract Management

## **Department of Defense Office of Inspector General**

**Report No. D-2005-066**

**May 20, 2005**

**(Project No. D2004-D000CG-0111.000)**

### **Defense Technology Security Administration Data Call Submissions and Internal Control Processes for Base Realignment and Closure 2005**

#### **Executive Summary**

**Who Should Read This Report and Why?** Office of the Secretary of Defense personnel, Defense Technology Security Administration members, and anyone interested in the Base Realignment and Closure (BRAC) process should read this report. The report discusses the validity and integrity of the data provided by the Defense Technology Security Administration for BRAC 2005.

**Background.** BRAC 2005 is the formal process outlined in Public Law 101-510, “Defense Base Closure and Realignment Act of 1990,” as amended, under which the Secretary of Defense may realign or close military installations inside the United States and its territories. As part of BRAC 2005, the Under Secretary of Defense for Acquisition, Technology, and Logistics issued “Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One—Policy, Responsibilities, and Procedures,” April 16, 2003, which states that the Department of Defense Office of Inspector General would review the accuracy of BRAC data and the certification process.

The BRAC 2005 data collection process was divided into the following data calls: capacity analysis, supplemental capacity, military value, Cost of Base Realignment Actions, Joint Process Action Team Criterion Number 7, and scenario specific. The supplemental capacity, military value, Cost of Base Realignment Actions, and Joint Process Action Team Criterion Number 7 data calls were collectively known as the second data call. Subsequent to our review, the Joint Process Action Team group may have requested clarification of some responses; we did not review any changed responses.

The Defense Technology Security Administration is one of the 11 Defense-Wide Organizations. The Defense Technology Security Administration, located in Alexandria, Virginia, develops and implements DoD technology security policies on international transfers and prepares for future threats through activities and programs that control, monitor, and prevent the transfer of defense-related goods, services, and technologies. The Defense Technology Security Administration provided responses to the capacity analysis data call, the second data call, and one scenario specific data call as of January 27, 2005. We issued one site memorandum to the Director of the Defense Technology Security Administration on May 18, 2004, summarizing the audit results of the capacity analysis data call, and one site memorandum to the Director of the Defense Technology Security Administration on October 20, 2004, summarizing the results of the

second data call. This report summarizes issues related to the entire Defense Technology Security Administration BRAC 2005 process as of January 27, 2005.

**Results.** We evaluated the validity, integrity, and supporting documentation of the Defense Technology Security Administration BRAC 2005 data and compliance with the Office of the Secretary of Defense and the Defense-Wide Organizations internal control plans. Defense Technology Security Administration responses to the BRAC 2005 data calls were generally accurate, supported, and reasonable after corrections were made. Defense Technology Security Administration responses to the Headquarters and Support Activities Joint Cross Service Group scenario data call were also accurate and adequately supported. However, the Defense Technology Security Administration provided inadequate supporting documentation for three responses to the capacity analysis data call and one response to the second data call. We were unable to determine the materiality of the inadequately supported responses.

The Defense Technology Security Administration data collection process generally complied with applicable internal control plans. In addition, the Defense-Wide Organizations internal control plan incorporated and supplemented the Office of the Secretary of Defense internal control plan. However, the Defense Technology Security Administration had three internal control plan noncompliances during the capacity analysis data call. The Defense Technology Security Administration did not maintain logs documenting when work was performed on the master record or when BRAC documentation was copied, and the supporting documentation for data call responses was not maintained with the BRAC 2005 questions. We determined that the three internal control plan noncompliances were not material and should not affect the integrity of the Defense Technology Security Administration data provided for use in BRAC 2005 analysis.

**Management Comments.** We provided a draft of this report on May 3, 2005. No written response to this report was required and none was received. Therefore, we are providing this report in final form.

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## Background

**Base Realignment and Closure 2005.** Public Law 101-510, “Defense Base Closure and Realignment Act of 1990,” as amended, establishes the procedures under which the Secretary of Defense may realign or close military installations inside the United States and its territories. The law authorizes the establishment of an independent Commission to review the Secretary of Defense recommendations for realigning and closing military installations. The Secretary of Defense established and chartered the Infrastructure Executive Council and the Infrastructure Steering Group as the Base Realignment and Closure (BRAC) 2005 deliberative bodies responsible for leadership, direction, and guidance. The deadline for the Secretary of Defense to submit recommendations to the independent Commission was May 16, 2005.

**Joint Cross Service Groups.** A primary objective of BRAC 2005, in addition to realigning base structure, was to examine and implement opportunities for greater joint activity. The Office of the Secretary of Defense (OSD) established seven Joint Cross Service Groups (JCSG): Education and Training, Headquarters Support Activities (HSA), Industrial, Intelligence, Medical, Supply and Storage, and Technical. The JCSGs addressed issues that affect common business-oriented support functions, examined functions in the context of facilities, and developed realignment and closure recommendations based on force structure plans of the Armed Forces and on selection criteria. Each JCSG developed data call questions to obtain information to analyze the issues.

**BRAC 2005 Data Calls.** The “Transformation Through Base Realignment and Closure (BRAC 2005) Policy Memorandum One—Policy, Responsibilities, Procedures,” (Policy Memorandum One) April 16, 2003, issued by the Under Secretary of Defense for Acquisition, Technology, and Logistics establishes the BRAC 2005 process for the United States and its territories. The BRAC 2005 data collection process was divided into the following data calls: capacity analysis, supplemental capacity, military value, Cost of Base Realignment Actions (COBRA), Joint Process Action Team Criterion Number 7 (JPAT 7) and scenario specific. The first data call addressed capacity analysis issues. The supplemental capacity, military value, COBRA, and JPAT 7 data calls were collectively known as the second data call. The Services, Defense agencies, and Defense-Wide Organizations (DWO) used either automated data collection tools or a manual process to collect data call responses. Each data call had a specific purpose as follows.

- The capacity analysis data call requested information on infrastructure, current workload, surge requirements, and maximum capacity.
- The supplemental capacity data call requested data to clarify inconsistent data gathered in the initial capacity analysis data call.
- The military value data call requested information on mission requirements, land and facilities, mobilization and contingency, and cost and personnel.

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- The COBRA data call requested information to develop costs, savings, and payback (formerly known as return on investments) of proposed realignment and closure actions.
  - The JPAT 7 data call requested data to assess the community's abilities to support additional forces, missions, and personnel associated with individual scenarios.<sup>1</sup>
  - The scenario specific data call requested data related to one or more potential realignment or closure actions identified for formal analysis by either a JCSG or a Military Department.

**DWOs.** DWOs is a collective term for the 11 Defense Organizations.<sup>2</sup> The Defense Technology Security Administration (DTSA) is one of the 11 DWOs. The OSD Director, Administration and Management (DA&M) led the DWO BRAC 2005 process and was responsible for collecting and submitting BRAC data for all of the DWOs. OSD DA&M was the primary data repository for all DWO data collections and requests, and assembled and forwarded BRAC-related data to the OSD BRAC Office and the JCSGs.

**Internal Control Plans.** OSD distributed the OSD internal control plan (ICP) under Policy Memorandum One. The OSD ICP is the ICP for all JCSGs and guided the DoD Component ICPs. Before the BRAC data calls were released, the OSD ICP required the Services, Defense agencies, and DWOs to prepare ICPs that supplement the OSD ICP. OSD DA&M prepared an overall DWO ICP, "Defense-Wide Organizations Internal Control Plan for the 2005 Base Realignment and Closure Process," on January 15, 2004. The overall DWO ICP and Appendixes L and M applied to the 11 DWOs. Each DWO was responsible for preparing an organization-specific appendix to supplement the overall DWO ICP; Appendix B applied to DTSA. The DWO ICP was updated on August 2, 2004. DTSA used the January 15, 2004, DWO ICP for the capacity analysis data call and used the updated August 2, 2004, DWO ICP for the second and scenario specific data calls. DTSA used a manual process to collect data for the capacity analysis data call; and used the Data Gathering Tool, a modified Microsoft Access tool for those not using an automated data collection tool, to collect data for the second data call.

**Department of Defense Office of Inspector General Responsibility.** Policy Memorandum One requires the Department of Defense Office of Inspector

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<sup>1</sup> A scenario is a description of one or more potential closure or realignment actions identified for formal analysis by either JCSG or Military Department.

<sup>2</sup> The 11 DWOs are American Forces Information Service, Defense Human Resources Activity, Defense Technology Security Administration, DoD Education Activity, Defense Prisoner of War/Missing Personnel Office, Joint Chiefs of Staff, Office of Economic Adjustment, DoD Office of Inspector General, OSD, TRICARE Management Activity, and Washington Headquarters Services.



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General (DoD OIG) to provide ICP development and implementation advice, review the accuracy of BRAC data, and evaluate the data certification processes. In addition, the memorandum requires DoD OIG personnel to assist the JCSGs and DoD Components as needed. We issued one site memorandum to the Director, DTSA on May 18, 2004, summarizing the audit results of the capacity analysis data call, and one site memorandum to the Director, DTSA on October 20, 2004, summarizing the results of the second data call. This report summarizes DoD OIG efforts regarding the DTSA BRAC 2005 process.

**DTSA.** DTSA is located in Alexandria, Virginia. DTSA develops and implements DoD technology security policies on international transfers and prepares for future threats through activities and programs that control, monitor, and prevent the transfer of defense-related goods, services, and technologies.

## **Objectives**

The overall objective of the audit was to evaluate the validity, integrity, and supporting documentation of data that DTSA collected and submitted for the BRAC 2005 process. In addition, we evaluated whether DTSA complied with the OSD and DWO ICPs. This report is one in a series on data call submissions and internal control processes for BRAC 2005. See Appendix A for a discussion of the scope and methodology and for prior coverage related to the objectives.

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# **Defense Technology Security Administration BRAC 2005 Data Call Submissions and Internal Control Processes**

DTSA responses to the BRAC 2005 data calls were generally accurate, supported, and reasonable after corrections were made. However, DTSA had three partially supported responses to the capacity analysis data call and one inadequately supported response to the second data call. The DTSA data collection process generally complied with applicable ICPs. However, DTSA had three ICP noncompliances during the capacity analysis data call. We were unable to determine the validity of the three partially supported responses to the capacity analysis data call and the inadequately supported response to the second data call, and we could not determine the materiality of those responses used in the DTSA BRAC 2005 analysis. However, we determined the three ICP noncompliances were not material and should not affect the integrity of the data that DTSA provided for use in BRAC 2005 analysis.

## **DTSA BRAC 2005 Data Call Submissions**

The responses DTSA provided to the BRAC 2005 data calls were generally supported, accurate, and reasonable after corrections were made. DTSA provided either an answer or a “Not Applicable” (N/A) response to the capacity analysis data call, second data call, and scenario specific data call questions. To ensure accuracy, we compared DTSA answers with supporting documentation and reviewed the N/A responses for reasonableness. We did not verify that the DTSA responses were entered into the OSD Database.

**Capacity Analysis Data Call.** DTSA responses to the capacity analysis data call were generally accurate, supported, and reasonable. OSD DA&M directed DTSA to answer 75 of 752 capacity analysis data call questions identified as applicable to DWOs by the HSA JCSG. OSD DA&M also directed the DWOs to review the remainder of the questions to determine if any were applicable. DTSA reviewed the remainder of the questions and responded to two additional questions. As a result, DTSA responded to 77 capacity analysis data call questions either with an answer or an N/A response. DTSA provided N/A responses to 74 questions and provided answers to 3 questions. We determined that the 74 N/A responses were reasonable, and DTSA answers to the three questions (question numbers 319, 461,

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and 462) were partially supported. Specifically, DTSA provided an internally generated organization chart as support for the answers to:

- one part of question number 319, requesting the number of current contractor subscribers;
- one part of question number 461, requesting civilian and military personnel specially assigned to the Pentagon; and
- one part of question number 462, requesting the number of on-board contractor personnel.

The organization chart was an inadequate source documentation for validating the accuracy of the answers, and we could not determine the materiality of the partially supported answers used for the BRAC 2005 analysis.

**Second Data Call.** DTSA responses to the second data call were generally accurate, supported, and reasonable after corrections were made. OSD DA&M directed DTSA to respond to 48 of 83 second data call questions identified as applicable to the DWOs. OSD DA&M directed DTSA to review the remainder of the 83 questions to determine whether any additional questions were applicable to DTSA. DTSA reviewed the remainder of the questions and identified 23 additional questions. As a result, DTSA responded to 71 second data call questions.<sup>3</sup> Specifically, DTSA responded to 36 HSA JCSG military value questions, 9 HSA JCSG supplemental capacity questions, 18 JPAT 7 questions, and 8 COBRA questions. DTSA provided N/A responses to 43 questions and answers to 28 questions.

We concluded that DTSA answers were accurate and adequately supported, except for the answer to question number 1407, which did not have adequate supporting documentation. Specifically, question 1407 addressed the number of accredited technical schools, colleges, and universities. The supporting documentation was inadequate for validating whether the schools were accredited, and we could not determine the affect of that answer used for the BRAC 2005 analysis. In addition, we determined that DTSA N/A responses were reasonable. We did not make a determination whether answers to HSA JCSG military value question numbers 1907<sup>4</sup> and 1908<sup>5</sup> were supported, complete, and accurate because the support consisted of electronic Lotus Notes calendars, which could not be validated. Subsequent to our review, the JPAT 7 group sent requests for

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<sup>3</sup> For the second data call, HSA JCSG targeted DTSA with supplemental capacity and military value questions. Additionally, COBRA and JPAT 7 questions were targeted to stand-alone or host activities including leased facilities; DTSA headquarters is located in a leased facility.

<sup>4</sup> The question asked for the number of meetings between an organization's senior officials, including flag officers, and senior officials from another organization located in the Washington, D.C., area.

<sup>5</sup> The question asked for the number of meetings between an organization's senior officials, including flag officers, and members of Congress or their staffs.

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clarification on some responses to some Defense agencies and DWOs, which may have resulted in changes to original responses; we did not review those responses. Therefore, the issues related to JPAT 7 question number 1407 may no longer be valid.

**Scenario Specific Data Call.** DTSA responses to the scenario specific data call were generally accurate, supported, and reasonable after corrections were made. DTSA received one HSA JCSG scenario data call, scenario number HSA-0053, as of January 27, 2005. We evaluated the responses and supporting documentation at DTSA.

## Internal Control Processes

DTSA generally complied with applicable ICPs and properly incorporated and supplemented the OSD ICP. We reviewed DTSA compliance with the OSD and DWO ICPs to determine whether the DTSA data gathering process complied with both ICPs during the capacity analysis data call, second data call, and scenario specific data call. Specifically, we reviewed whether DTSA personnel completed nondisclosure agreements and properly collected, marked, safeguarded, and maintained BRAC data.

**Compliance With ICPs.** DTSA generally complied with applicable ICPs during the data calls; however, we identified three noncompliances during the capacity analysis data call. Specifically, DTSA did not maintain a log to document trusted agent work on the BRAC 2005 master record, did not maintain a log to document when BRAC 2005 documents were copied, and did not maintain and safeguard the supporting documentation for BRAC 2005 responses with the questions.

DTSA provided generally accurate, supported, and reasonable responses to the data call questions; therefore, we determined the ICP noncompliances were not material to the BRAC 2005 process and should not affect the integrity of the DTSA data for use in the BRAC 2005 analysis.

**Completeness of ICPs.** The DWO ICP properly incorporated and supplemented OSD ICP requirements. OSD DA&M prepared the DWO ICP, which further refined the requirements established in the OSD ICP and provided guidance on DWO responsibilities. The DWO ICP provided a consistent set of management controls to ensure the accuracy, completeness, and integrity of BRAC data and to limit the possibility of premature disclosure of BRAC information. The DWO ICP provided documentation requirements, review procedures, and certification procedures that applied to all DWOs. Appendix B to the DWO ICP contained DTSA-specific information on document storage procedures, control measures, certifying official responsibilities, access requirements, and physical transportation and electronic transmission.

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## Conclusion

DTSA reported BRAC 2005 data that were generally accurate, supported, and reasonable after corrections were made. However, DTSA responses to the capacity analysis data call question numbers 319, 461, and 462 were partially supported, and JPAT 7 question number 1407 was not adequately supported. The DTSA data collection process generally complied with applicable ICPs; however, DTSA had three noncompliances during the capacity analysis data call. We discussed the results of the data call submissions and ICP reviews with DTSA management. DTSA management concurred with our findings and corrected the ICP noncompliances for the second data call. We were unable to determine the materiality of the partially supported responses to the capacity analysis data call. However, we determined the inadequately supported response to the second data call and the three internal control noncompliances were not material and should not impact the reliability and integrity of the data that DTSA provided for use in BRAC 2005 analysis.

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## Appendix A. Scope and Methodology

We evaluated the validity, integrity, and supporting documentation of DTSA BRAC 2005 data. The evaluation included comparing responses with supporting documentation and reviewing N/A responses to determine whether they were reasonable. Questions had either an answer or an N/A response; an N/A response was provided when DTSA determined that the question did not apply to DTSA. We reviewed documentation dated from October 2002 through January 2005. In addition, we interviewed the DTSA personnel responsible for answering, reviewing, preparing, and certifying the responses to the data call questions.

We evaluated the data collection process to determine whether DTSA followed OSD ICP guidance to develop an ICP, maintained adequate documentation to support the data collection process, and established adequate internal control procedures to ensure that data call responses were complete and accurate. We ensured that the DWO ICP incorporated and supplemented the requirements of the OSD ICP and reviewed DTSA compliance with the ICPs. We evaluated DTSA internal control procedures, to include reviewing the completion of nondisclosure agreements and the collection, marking, and safeguarding, and maintenance of BRAC data. We did not verify that DTSA responses were entered into the OSD Database.

**Capacity Analysis Data Call.** A January 23, 2004, OSD DA&M memorandum directed DWO trusted agents to answer 75 of 752 capacity analysis data call questions identified as applicable to DWOs by HSA JCSG. The OSD DA&M also directed DWO trusted agents to review the rest of the questions to determine if any were applicable. DTSA reviewed the remaining questions and responded to two additional questions. As a result, DTSA responded to a total of 77 questions. We did not validate the OSD DA&M or DTSA selection process of the questions not selected.

- We evaluated the DTSA responses to 77 capacity analysis data call questions.
- We reviewed N/A responses for the following 74 questions to determine reasonableness: 310, 311, 313 through 318, 320 through 329, 347 through 388, 393, 446 through 448, 464, 466, 468, 469, 471, 478, 480 through 482, and 582.
- We reviewed answers to questions 319, 461, and 462 for accuracy and adequate support.

We issued a site memorandum on May 18, 2004, that summarized the results of our review.

**Second Data Call.** DTSA received guidance from OSD DA&M on June 18, 2004; June 23, 2004; and July 22, 2004, directing DTSA to respond to 48 of 83 second data call questions identified as applicable to the DWOs. OSD DA&M directed DTSA to review the remainder of the 83 questions to determine whether

any remaining questions were applicable to DTSA. DTSA reviewed the remainder of the questions and identified 23 additional questions. As a result, DTSA responded to 71 second data call questions. Specifically, DTSA responded to 36 HSA JCSG military value questions, 9 HSA JCSG supplemental capacity questions, 8 COBRA questions, and 18 JPAT 7 questions either with an answer or an N/A response. DTSA responded to 28 data call questions with an answer and 43 questions as N/A. The following table lists the responses that we reviewed.

<b>Second Data Call Questions Reviewed</b>		
Type of Question	Question Number	
	Answered	Not Applicable
HSA JCSG Military Value	1907, 1908, and 1911	1900, 1904-1906, 1909, 1910, 1912-1927, and 1947-1957
HSA JCSG Supplemental Capacity	4099-4103	4079-4081 and 4096
COBRA	1501 and 1505	1500, 1502-1504, 1506, and 1507
JPAT 7	1400-1417*	None

We did not make a determination on whether the responses to HSA JCSG military value question numbers 1907 and 1908 were accurate and supported because supporting documentation consisted of electronic Lotus Notes calendars, which could not be validated. Subsequent to our review, the JPAT 7 group sent requests for clarification on some responses to some Defense agencies and DWOs, which may have resulted in changes to original responses; we did not review those responses.

**Scenario Specific Data Call.** As of January 27, 2005, DTSA received and answered one HSA JCSG scenario data call, scenario number HSA-0053. We reviewed DTSA responses to the HSA JCSG scenario data call for reasonableness and support.

We performed this audit from February 2004 through April 2005 in accordance with generally accepted government auditing standards.

**Use of Computer-Processed Data.** We did not test the accuracy of the computer-processed data used to support answers to data call questions because of time constraints. Potential inaccuracies in the data could impact the results. However, the BRAC data were certified as accurate and complete to the best of the certifier's knowledge and belief. We did not review the data collection tools used.

**Government Accountability Office High-Risk Areas.** The Government Accountability Office has identified several high-risk areas in DoD. This report

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\* The JPAT 7 group replaced JPAT 7 questions 1418 and 1419 with 1420 and 1421; however, the replacement questions were not available during our review.

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provides coverage of the Federal Real Property and DoD Support Infrastructure Management high-risk areas.

## **Management Control Program Review**

We evaluated DTSA internal control procedures for preparing, submitting, documenting, and safeguarding information associated with the BRAC 2005 data calls, as directed by the applicable ICPs. Specifically, we reviewed procedures that DTSA used to develop, submit, and document its data call responses. In addition, we reviewed the controls implemented to safeguard the premature disclosure of DTSA BRAC data before responses were forwarded to the OSD BRAC Office. Internal control procedures were adequate as they applied to the audit objective (see finding for specific details). We did not review the DTSA management control program because its provisions were not deemed applicable to the one-time data collection process.

## **Prior Coverage**

During the last 5 years, the DoD Inspector General has issued two memorandums pertaining to DTSA BRAC 2005 data call submission and internal control processes.

### **Site Memorandums**

DoD IG Memorandum, "Audit on the Second Data Call Submission From Defense Technology Security Administration for Base Realignment and Closure 2005," October 20, 2004

DoD IG Memorandum, "Audit on the Capacity Analysis Data Call Submission From Defense Technology Security Administration for Base Realignment and Closure 2005," May 18, 2004



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## **Appendix B. Report Distribution**

### **Office of the Secretary of Defense**

Director, Base Realignment and Closure (Installations and Environment)  
Director, Defense Technology Security Administration

### **Non-Defense Federal Organization**

Government Accountability Office

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